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(2) On a perusal of the replies from the Collectors, it is observed that no uniform practice is being followed in the districts. The Government have however under examination the question of issuing suitable general instructions in the matter.''

SRI B. BHIMA RAO :—'' Sir, have instructions been issued now at least to the Collectors to direct the stamp-vendors to issue single copy stamps now at least? ''

THE HON. SRI H. SITARAMA REDDI :—'' Yes, instructions have been issued on the 4th March 1950 clarifying the position, and instructions have been issued to the Collectors to see that there is no hardship caused.''

SRI B. BHIMA RAO :—'' Sir, what is the reason for the delay in issuing instructions so late as 4th March 1950 when the Hon. Minister stated on the 15th November last that there is no rule prohibiting issue of single copy stamps.''

THE HON. SRI H. SITARAMA REDDI :—'' Because it took some time to receive the report from the Collectors and from the Board of Revenue, and there was certain unavoidable delay in it. Further, I have to remind the hon. Member that such things in Government take some time, and cannot be done as expeditiously as in private dealings.''

SRI B. BHIMA RAO :—'' Sir, with regard to the grant of certified copies in Revenue Department except on a certificate from the civil court, may I ask Government to issue general instructions to Collectors that copies may be granted without any certificate being insisted on in the case of ordinary revenue records except those which are confidential and privileged? ''

THE HON. SRI H. SITARAMA REDDI :—'' That matter has been examined by Government. From reports received from the Collectors, it is seen that there is no uniformity in it. Government propose to issue instructions very early to the various Collectors to see, as far as possible, that if the application is a bona fide one, to issue certified copies; and so far as the question of instructing judges in the matter, it has to be taken up with the High Court.''

Audit Report of Co-operative Societies.

* 16 *Q.*—SRI B. BHIMA RAO : Will the Hon. the Minister for Local Administration be pleased to state—

(*a*) whether the audit report as well as the statements of (1) receipts and charges; (2) assets and liabilities; and (3) profit and loss and trading account are printed and furnished to members of co-operative societies for their consideration before passing the accounts in the general body meetings held by the co-operative societies;

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(*b*) whether the audit defect sheets are also printed and circulated to the members before the general body meetings are held; and

(*c*) if not, whether the members are made aware of the said defects before they are called upon to pass accounts for the previous year?

THE HON. SRI K. CHANDRAMOULI :—" (*a*) Usually central banks, big urban banks and big non-credit societies append to the notices calling for the annual general body meetings (1) statements of receipts and charges, (2) assets and liabilities, (3) profit and loss account and trading accounts wherever necessary and (4) the annual reports of the boards of management. In rural societies, the dates of general meetings are announced generally by beat of tom-tom and the audit reports and the summary of defects are read at such general meetings.

" (*b*) & (*c*) The 'Audit defect sheets' known as 'Summary of defects' are not printed and circulated to the members before the general meetings are held. But they are read at the general meetings along with the audit certificates."

SRI B. BHIMA RAO :—" Will the Hon. Minister issue instructions to see that these audit defect sheets may be placed on the table of the office for inspection for a week before the date of the general meeting, so that the members may know what defects were pointed out by the Audit department with regard to the accounts maintained by the co-operative societies?"

THE HON. SRI K. CHANDRAMOULI :—" There are already instructions that these should be placed on the notice board."

SRI B. BHIMA RAO :—" Has the Hon. Minister received representations from various societies in various districts to the effect that such audit defect sheets are not shown to the members at all, and they are not made aware of those defects before the passing of the accounts of the year?"

THE HON. SRI K. CHANDRAMOULI :—" There may be some isolated cases. That is not a general rule. Whenever specific instances are brought to the notice of Government or Registrar, prompt action has been taken."

SRI B. BHIMA RAO :—" Is the Hon. Minister aware that these audit defect sheets are not read out in the general body meeting, unless some member, who is very particular about it insists upon the president reading it?"

THE HON. SRI K. CHANDRAMOULI :—" If any specific instances are brought to the notice of Government, they will issue instructions; but, I think, there are already such instructions."

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[*Note.*—**An asterisk (*) at the commencement of a speech indicates revision by the Member.**]

II.—PROCEDURE *RE* APPROPRIATION BILLS.

THE DEPUTY CHAIRMAN :—" Question time is over. The Hon. Sri B. Gopala Reddi will now make a statement."

THE HON. SRI B. GOPALA REDDI :—" Sir, with regard to the point raised by Mr. Ibrahim the other day I wish to make the position clear to hon. Members. Last Monday Mr. K. T. M. Ahmed Ibrahim raised the question as to the procedure to be followed in connexion with the budget under the new constitution. I stated in that connexion that by virtue of an order issued by the President of India, the old procedure would be followed this year. The order issued by the President is entitled 'The Constitution (Removal of Difficulties) Order No. III' and was issued on the 26th January 1950. Among other provisions, this Order inserts a new article 390-A in the Constitution, which reads as follows :—

'If in respect of the said financial year (i.e. the financial year ending on the 31st of March 1950) further expenditure from revenues of a State specified in Part A of the First Schedule becomes necessary over and above the expenditure theretofore authorized for that year, the Governor of the State shall cause to be laid before the House or Houses of the Legislature of the State, a supplementary statement showing the estimated amount of that expenditure, and the provisions of Sections 78, 79 and 80 of the Government of India Act, 1935, shall subject to necessary modifications have effect in relation to that statement and that sxpenditure as they would have had effect in relation to the annual financial statement and expenditure mentioned therein if this Constitution had not come into force.'

" It will be seen that this Order specifically covers the expenditure incurred or to be incurred before the 31st March 1950 and will apply to supplementary grants to be moved this year. It does not cover any action to be taken during this year in respect of appropriation of money for the next financial year, 1950-51. Accordingly with reference to the provisions of article 204 of the New Constitution, an Appropriation Bill will be introduced in the Legislature as soon as the grants have been made by the Legislative Assembly. This Bill which will be a money Bill will be introduced in the Legislative Assembly first on the 29th March 1950 and it is expected to be passed by the Assembly on the same day. The Bill will be only a formal one, as article 204 (2) of the New Constitution prohibits the proposal of amendments which will have the effect of varying the amount or altering the destination of any grant.

" The Bill as passed by the Assembly will be introduced in the Legislative Council on the 30th March 1950 and it is expected to be passed the same day.

" The assent of the Legislative Council will be conveyed to the Legislative Assembly on the 31st March 1950.

" It is expected that His Excellency the Governor will be able to sign the Bill as passed by the Legislature also on the same day, 31st March 1950.